

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In the Matters of:

Case No: 05-44481 (RDD)
(Chapter 11 – Jointly Administered)

DELPHI CORPORATION, et al.,

Debtors-in-Possession

Hon. Robert D. Drain

**LTC ROLL & ENGINEERING CO.'S RESPONSE TO DEBTORS'
ELEVENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO
11 U.S.C. §502(B) AND FED. R. BANKR. P. 3007 TO CERTAIN
(A) INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON
DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIMS, AND (D) CLAIMS
SUBJECT TO MODIFICATION**

NOW COMES LTC ROLL & ENGINEERING CO. ("LTC" or "Claimant"), by and through its attorneys, Strobl & Sharp, P.C., and for its response to Debtors' Eleventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(B) and Fed. R. Bankr. P. 3007 to Certain (a) Insufficiently Documented Claims, (b) Claims not Reflected on Debtors' Books and Records, (c) Untimely Claims, and (d) Claims Subject to Modification ("Eleventh Omnibus Claims Objection"), states as follows:

1. LTC filed its proof of claim with an unsecured amount of \$38,722.98 and a reclamation priority amount of \$10,790.84 on October 13, 2005, for a total outstanding balance of \$49,513.82 (the "Outstanding Balance"). (Exhibit A.)
2. The Debtors have objected to the claim on the grounds that the Debtors' books and records do not reflect the existence of the asserted Claim or of the Claimant asserting such claim.
3. The basis for LTC's claim arises out of inventory, product, equipment, parts, accessions and related materials (collectively, the "Goods") which were sold and

shipped to Debtors by LTC during the period of time from January 2004 through October 2005. Copies of LTC's records are attached herein as Exhibit B.

4. The Debtors have failed or refused to pay for or return the Goods, the Outstanding Balance of said Goods being \$49,513.82, according to the Affidavit of Andrew Ligda, President, of LTC Roll & Engineering Co. (Exhibit C.)

5. The books and records of LTC do not reflect any payments on the Outstanding Balance of \$49,513.82. See Exhibit C.

6. The Debtor has provided no proof of payment on the Outstanding Balance.

WHEREFORE, LTC respectfully requests that this Court deny Debtors' Eleventh Omnibus Claims Objection, as it relates to Claimant and allow Claimant's proof of claim in full as filed and grant such further and additional relief as just and proper.

Respectfully submitted:

STROBL & SHARP, P.C.

/s/ Dennis W. Loughlin
Lynn M. Brimer (P43291)
Dennis W. Loughlin (P57084)
Strobl & Sharp, P.C.
300 E. Long Lake Road, Suite 200
Bloomfield Hills, MI 48304-2376
(248) 540-2300; fax (248) 645-2690
Attorneys for LTC Roll & Engineering Co.
dloughlin@stroblpc.com

Dated: April 10, 2007

ECF Certificate of Service

The undersigned certifies that a copy of the foregoing document was served upon each attorney or party of record herein by electronic means or first class U.S. mail on April 10, 2007.

By: /s/Dennis W. Loughlin
Dennis W. Loughlin (P43291)
dloughlin@stroblpc.com